Amendments to the Specification:

Please replace the corresponding paragraphs with the following rewritten paragraphs:

[0199] The outer tube 21 is axially slidably fitted at its front or lower end portion on a rear or upper end portion of the inner tube 22, and is provided at its lower end portion with a bracket 21a and a rear support mechanism A. The rear support mechanism A incorporates a tilting mechanism for adjusting the angle of inclination or tilting of the steering shaft 10, and a telescopic mechanism for adjusting the axial length of the steering shaft 10. The outer tube 21 is fixed to a body-side bracket 31 (which may also be called "steering support bracket") via the bracket 21a and the rear support mechanism A. The body-side bracket 31 is fixed to a portion of the vehicle body. On the other hand, the inner tube 22 is provided at its front or lower end portion with a bracket 22a and a front support mechanism B, and is pivotally connected to another portion of the vehicle body via the ~~bracket 22~~bracket 22a and the rear support mechanism B.

[0203] The slots 41a1 and 41b1 formed through the break-away bracket 41 permit this break-away bracket 41 to be moved in the forward direction relative to the body-side bracket 31 in the event of a secondary collision of the vehicle operator (occupant or passenger) with the steering wheel upon collision of the vehicle with a preceding vehicle, for example. As indicated by broken lines in FIG. 2, each of the slots 41a1 and 41b1 is formed through a rear half of the corresponding arm 41a, 41b, such that the slot extends from an almost central portion of the corresponding arm toward its rear or upper end and is open at the rear end in the rearward direction (upward direction). As shown in ~~Fig. 4~~Fig. 5, each resin capsule 42 has a cylindrical portion 42a fitted in the corresponding slot 41a1, 41b1, and is bonded to the upper surface of the corresponding arm 41a, 41b. When an impact force acting on the resin capsule 42 exceeds a given threshold in the event of the secondary collision, the resin capsule 42 is broken down or fractured. Each metallic collar 43 is press-fitted in the

cylindrical ~~portion 43a~~portion 42a of the corresponding resin capsule 42, and the bolt 44 is inserted through the metallic collar 43 and fixed to the body-side bracket 31. The impact force acts on the resin capsule 42 through the bolt 44 and the metallic collar 43.

[0246] The energy absorbing plate 71 is mounted on the break-away bracket 41 and the guide member 49, such that the upper arm section 71a2 is supported at its front end portion by the upper surfaces of the guide member 49 and the upper plate 41c1 of the break-away bracket 41, and is positioned at its rear end portion by the upper positioning and holding pieces 49b1, 49b2 of the guide member 49, as shown in FIG. 3. Namely, the upper arm section 71a2 is supported at its lower surface by a portion of the mounting portion 45 of the break-away bracket 41. However, this arrangement to support the upper arm section 71a2 of the energy absorbing plate 71 may be modified, as shown in FIG. 11. In this modification, the upper arm section ~~71a1~~ 71a2 is supported at its front end portion by the upper surfaces of the guide member 49 and the upper plate 41c1, at its intermediate portion by the upper positioning and holding pieces 49b1, 49b2 of the guide member 49, and at its rear end portion by the upper surface of the upper plate 41c1. In this modification, too, the upper arm section 71a2 is supported at its lower surface by a portion of the mounting portion 45 of the break-away bracket 41. However, the upper positioning and holding pieces 49b1, 49b2 for positioning the upper arm section 71a2 at its intermediate portion cooperate with the guide member 49 and the upper plate 41c1 for supporting the upper arm section 71a2 at its front and rear end portions, to position the upper arm section 71a2 in its direction of thickness, with higher accuracy relative to the break-away bracket 41, while holding the upper arm section 71a2 against the break-away bracket 41 with a sufficiently large force.

[0361] The EA plate 372 is a generally elongate strip formed of a metallic material, and includes a U-shaped portion ~~272a~~372a. The U-shaped portion ~~272a~~ 372a includes a curved section 372a1, and an upper arm section 372a2 and a lower arm section 372a3 which

extend in parallel with each other from respective opposite ends of the curved section 372a1 in the forward direction of the vehicle. As shown in FIG. 71, the upper arm section 372a2 is supported on the upper surface of the supported plate 340 which is a base portion of the break-away bracket 334, while the lower arm section 372a3 is located below and extends in parallel with an upper plate portion of the supporting member 338 which is another base portion of the break-away bracket 334. The presser roller 374 is disposed within the U-shaped portion 372a such that the outer circumferential surface of the presser roller 374 is held in contact with a semi-cylindrical inner surface of the curved section 372a1. The EA plate 372 is mounted on a mounting portion 375 of the break-away bracket 334, by moving the EA plate 372 in the rearward direction relative to the mounting portion 334 such that the mounting portion 375 is sandwiched by and between the upper and lower arm sections 372a2 and 372a3 in a direction perpendicular to the planes of the arm sections. As described below in detail, the EA plate 372 is deformed in pressing contact with the presser roller 374 when the presser roller 374 is moved forward with the break-away bracket 334 as a result of a forward movement of the movable portion of the column body 25 relative to the vehicle body in the event of a collision of the vehicle operator with the steering wheel upon vehicle collision. Thus, the presser roller 374 held in pressing contact with the inner surface of the curved section 372a1 functions as a guide portion 385 provided in the mounting portion 375, for causing deformation of the EA plate 372.